

Maine Revised Statutes
Title 36: TAXATION
Chapter 377: HOSPITAL TAX

§2891. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2003, c. 513, Pt. H, §1 (NEW).]

1. Hospital. "Hospital" means an acute care health care facility with permanent inpatient beds planned, organized, operated and maintained to offer for a continuing period of time facilities and services for the diagnosis and treatment of illness, injury and deformity; with a governing board and an organized medical staff offering continuous 24-hour professional nursing care; with a plan to provide emergency treatment 24 hours a day and including other services as defined in rules of the Department of Health and Human Services relating to licensure of general and specialty hospitals; and that is licensed under Title 22, chapter 405 as a general hospital, specialty hospital or critical access hospital. For purposes of this chapter, "hospital" does not include a nursing home or a publicly owned specialty hospital or, for state fiscal years beginning on or after July 1, 2008, municipally funded hospitals.

[2007, c. 545, §4 (AMD) .]

1-A. Municipally funded hospital. "Municipally funded hospital" means Mayo Regional Hospital in Dover-Foxcroft or Cary Medical Center in Caribou.

[2007, c. 545, §5 (NEW) .]

2. Net operating revenue. "Net operating revenue" means gross charges of facilities less any deducted amounts for charity care and payer discounts.

[2003, c. 688, Pt. L, §1 (AMD); 2003, c. 688, Pt. L, §2 (AFF) .]

3. Publicly owned specialty hospital. "Publicly owned specialty hospital" means a publicly owned hospital that is primarily engaged in providing psychiatric services for the diagnosis, treatment and care of persons with mental illness and that is licensed as a specialty hospital by the Department of Health and Human Services.

[2007, c. 438, §61 (AMD) .]

4. Tax year.

[2005, c. 12, Pt. ZZ, §1 (RP) .]

SECTION HISTORY

RR 2003, c. 2, §116 (COR). 2003, c. 513, §H1 (NEW). 2003, c. 688, §L1 (AMD). 2003, c. 688, §L2 (AFF). 2003, c. 689, §B6 (REV). 2005, c. 12, §ZZ1 (AMD). 2007, c. 438, §61 (AMD). 2007, c. 545, §§4, 5 (AMD).

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